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Governor



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James A. Carder
Director
Division of Accounting

MEMORANDUM

TO: State Agencies
FROM: OA/Division of Accounting
DATE: October 9, 2001
RE: Review Prior Year Corrections

Office of Administration/Division of Accounting distributed a memorandum on September 25, 2001 to all State Agencies regarding prior year adjustments. The link to this memo is <http://www.state.mo.us/mo/samii/fin/Prior%20Year%20Adjustments.pdf>.

To ensure that the financial reporting for FY02 is correct in regard to prior year corrections, OA/Accounting strongly encourages agencies to review all correction transactions that have been input to date by your agency during FY02. Any prior year adjustment that was not completed in accordance with the September 25, 2001 memorandum will need the additional step completed and input in accordance with the procedures detailed in the September 25, 2001 memorandum.

The supporting documentation for transactions requiring OA/Accounting approval must be submitted to OASAMIICentralAcct@mail.oa.state.mo.us. Please include the original document number, acceptance date and justification for the adjustment in the supporting documentation.

If you have any questions, please contact your Agency Customer Service Coordinator (ACSC). Your ACSC will contact the OA/Division of Accounting desk if necessary.